

*Chief Clerk's Report*  
September 7, 2007

The following is a report on the disposition of appeals filed with the Tribunal. It is modeled after reports prepared by other states and will be used in preparing an annual production report commencing with FY 08 detailing the number and types of proceedings initiated, the types of dispositions made, and the number of proceedings pending. The collection of information on judgments rendered by the Tribunal was commenced in March of this year through the completion of specific forms by the Tribunal Members and the inputting of the information contained on those forms into the Tribunal's oracle-based docketing system. The information collected includes:

- **Tax Type** for both property and non-property tax matters.
- **Disposition** of appeals (i.e., affirmed the assessment at issue, modified (increased, decreased, or cancelled) the assessment, or dismissed the appeal, and, for small claims appeals only, adopted the ALJ's proposed decision, modified the ALJ's proposed decision, or ordered a rehearing of the ALJ's decision).

With respect to the information on appeals of Tribunal decisions to the Michigan Court of Appeals, the Tribunal maintains annual logs reflecting such filings. The information on those logs has been reformatted for FY 06 and 07 to provide the same information indicated above.

**Entire Tribunal Decisions**

<i>Property Tax Matters</i>	Affirmed	Modified	Dismissed	<b>Total</b>
Valuation	3	5	3	<b>11</b>
Special Assessment	1	0	0	<b>1</b>
Other	1	0	0	<b>1</b>
<b>Total</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>13</b>

**Entire Tribunal Decisions**

<i>Non-property Tax Matters</i>	Affirmed	Modified	Dismissed	<b>Total</b>
Collection	0	0	0	<b>0</b>
Individual Income Tax	0	0	1	<b>1</b>
Single Business Tax	0	3	0	<b>3</b>
Sales, Use, and Withholding Taxes	0	1	2	<b>3</b>
Motor Fuel, Cigarette, and Miscellaneous Taxes	0	0	0	<b>0</b>
Audit – Discovery	0	0	0	<b>0</b>
Other (i.e., refunds, etc.)	0	0	0	<b>0</b>
<b>Total</b>	<b>0</b>	<b>4</b>	<b>3</b>	<b>7</b>

**Small Claims Decisions**

<i>Property Tax Matters</i>	Affirmed	Modified	Dismissed	<b>Total</b>
Valuation	138	133	8	<b>279</b>
Principal Residence/Qualified Agricultural Exemption	15	21	0	<b>36</b>

Special Assessment	6	0	0	6
Other	0		0	0
<b>Total</b>	<b>159</b>	<b>154</b>	<b>8</b>	<b>321</b>

#### Small Claims Decisions

<i>Non-property Tax Matters</i>	Affirmed	Modified	Dismissed	Total
Collection	0	0	0	0
Individual Income Tax	1	0	0	1
Single Business Tax	0	0	0	0
Sales, Use, and Withholding Taxes	0	0	0	0
Motor Fuel, Cigarette, and Miscellaneous Taxes	1	0	0	1
Audit – Discovery	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

#### Small Claims Decisions

<i>Final Opinion and Judgment</i>	Adopted	Modified	Rehearing Ordered	Total
Decisions with Exceptions	55	34	5	94
Decisions with No Exceptions	158	12	0	170
<b>Total</b>	<b>213</b>	<b>46</b>	<b>5</b>	<b>264</b>

#### Court of Appeals Resolution

<i>Tribunal Property Tax Matters</i>	Pending		Affirmed		Reversed/ Remanded		Dismissed	
	06	07	06	07	06	07	06	07
Valuation	8	8	6	0	2	0	8	1
Special Assessment	0	0	2	0	0	0	0	0
Other (i.e., PR/QA, etc.)	1	0	2	0	1	0	0	0
<b>Total</b>	<b>9</b>	<b>8</b>	<b>10</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>8</b>	<b>1</b>

#### Court of Appeals Resolution

<i>Tribunal Non-property Tax Matters</i>	Pending		Affirmed		Reversed/ Remanded		Dismissed	
	06	07	06	07	06	07	06	07
Collection	0	0	0	0	0	0	0	0
Individual Income Tax	2	0	0	0	1	0	0	0
Single Business Tax	0	0	0	0	0	0	0	0
Sales, Use, and Withholding Taxes	0	1	0	0	0	0	1	0
Motor Fuel, Cigarette, and Miscellaneous Taxes	0	0	1	0	0	0	0	0
Audit – Discovery	0	0	0	0	0	0	0	0
Other	0	1	0	0	0	0	0	0
<b>Total</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>

pmk